

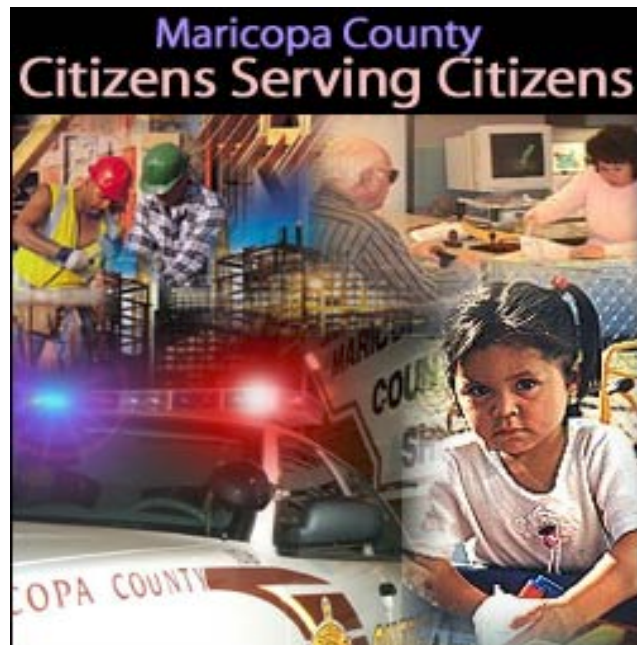


Internal Audit Report

Managing for Results

Performance Measure Certification

June 2004



Audit Team Members

Joe Seratte, Audit Manager

John Schulz, Senior Auditor

Christina Black, Associate Auditor

Lisa Iampaglia, Associate Auditor

Trisa Cole, Staff Auditor



Maricopa County

Internal Audit Department

301 West Jefferson St
Suite 1090
Phx, AZ 85003-2143
Phone: 602-506-1585
Fax: 602-506-8957
www.maricopa.gov

June 30, 2004

Andrew Kunasek, Chairman, Board of Supervisors
Fulton Brock, Supervisor, District I
Don Stapley, Supervisor, District II
Max W. Wilson, Supervisor, District IV
Mary Rose Wilcox, Supervisor, District V

We have completed our FY 2004 Performance Measure Certification review. The audit was performed in accordance with the annual audit plan approved by the Board of Supervisors. Internal Audit certifies the accuracy of performance measures to fulfill our role in the County's Managing for Results (MfR) program.

We have summarized our review of ten County departments and offices into the attached report, which also includes results for each area. Highlights of the report include the following:

- Only around 50 percent of measures reviewed could be certified
- This ratio is consistent with results from FY 2003

If you have any questions, or wish to discuss the information presented in this report, please contact Joe Seratte at 506-6092.

Sincerely,

A handwritten signature in cursive script that reads "Ross L. Tate".

Ross L. Tate
County Auditor

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Introduction

Our Certification Program

In FY 2001 the Maricopa County Board of Supervisors adopted the MfR management initiative and directed Internal Audit to verify MfR results. We developed the **Performance Measure Certification** (PMC) program to validate performance measures for County management, the Board of Supervisors, and the general public. Under the PMC program, we review MfR results, assign certification ratings, and report conclusions. Our certification program enables County leaders to rely upon reported performance measures to make informed decisions concerning government resources.

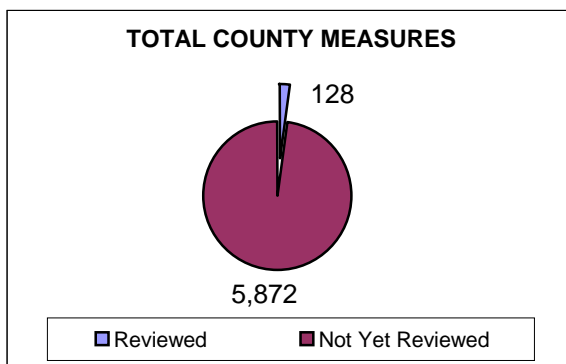
In 2002 our PMC program earned recognition and awards from the following organizations:

- Government Finance Officers Association (**GFOA**)
- National Association of Counties (**NACo**)
- National Association of Local Government Auditors (**NALGA**)

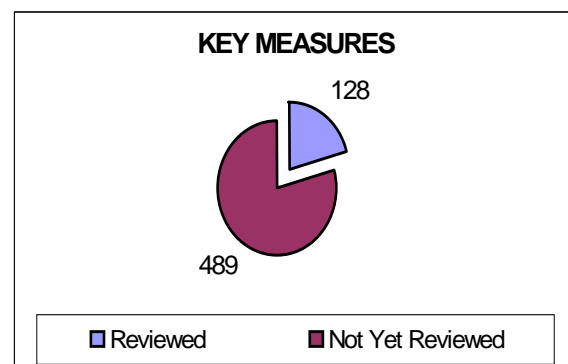


Current Funding Levels

Internal Audit was budgeted to review 6% of the County's 600 Key Measures in FY 2004, however, with adequate funding our goal is to review 35% of all performance measures.



Maricopa County has almost 6,000 performance measures.



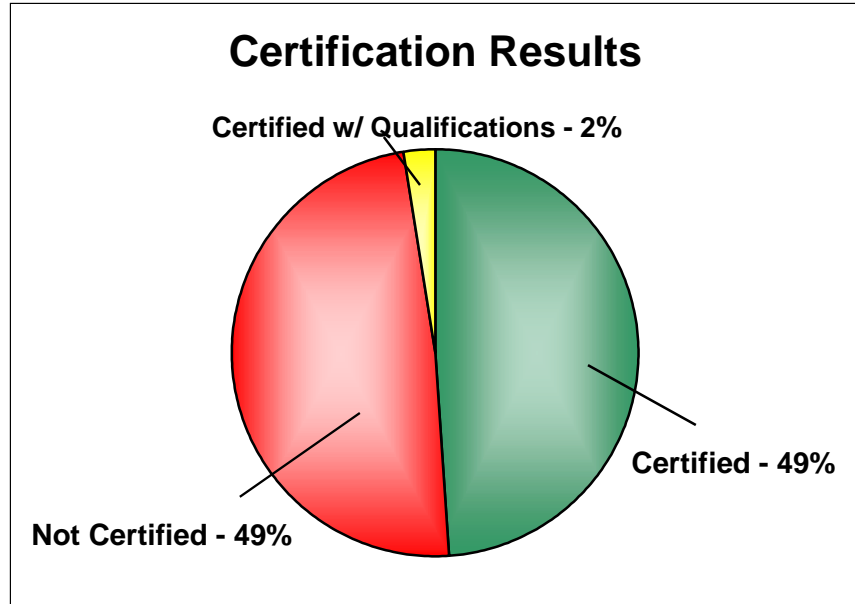
At current funding levels, 15 years will be required to certify all key measures.

FY 2004 Certification Results

We tested 41 MfR Key Measures from 11 County Departments. The results were:

- Certified - 20
- Certified with Qual.-1
- Not Certified - 20

The variation in accuracy of reported measures is high. In some departments, 100 % of performance measures tested are certified as accurate. In other areas, none of the tested measures could be certified. Testing in some departments produced mixed results.



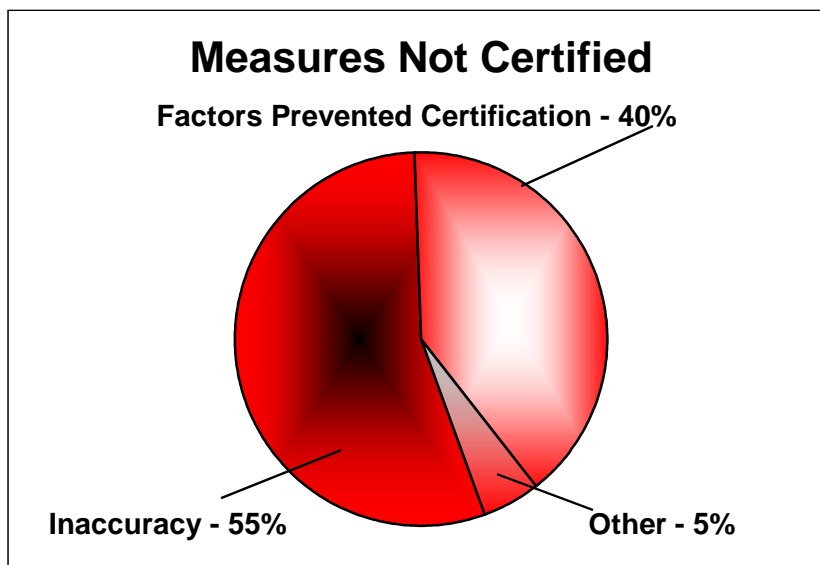
A Summary Table of department results is shown on Page 5.

“Not Certified” Rating

We are not able to certify some performance measures, and therefore must give the rating of “Not Certified.” In order of decreasing seriousness, “Not Certified” ratings are given for the following reasons:

- Inaccuracy—True performance varies more than +/- 5 % from reported performance
- Factors prevented certification—Such as incomplete data or deviation from definition
- Other—Various reasons such as failure to report (accurate) data on the County website

We reported 20 performance measures as Not Certified. The reasons we were not able to certify these measures are shown in the chart below.



The numbers show that 95 % of measures could not be certified because of inaccurate or incomplete data.

- Inaccurate - 11
- Factors prevented - 8
- Other - 1

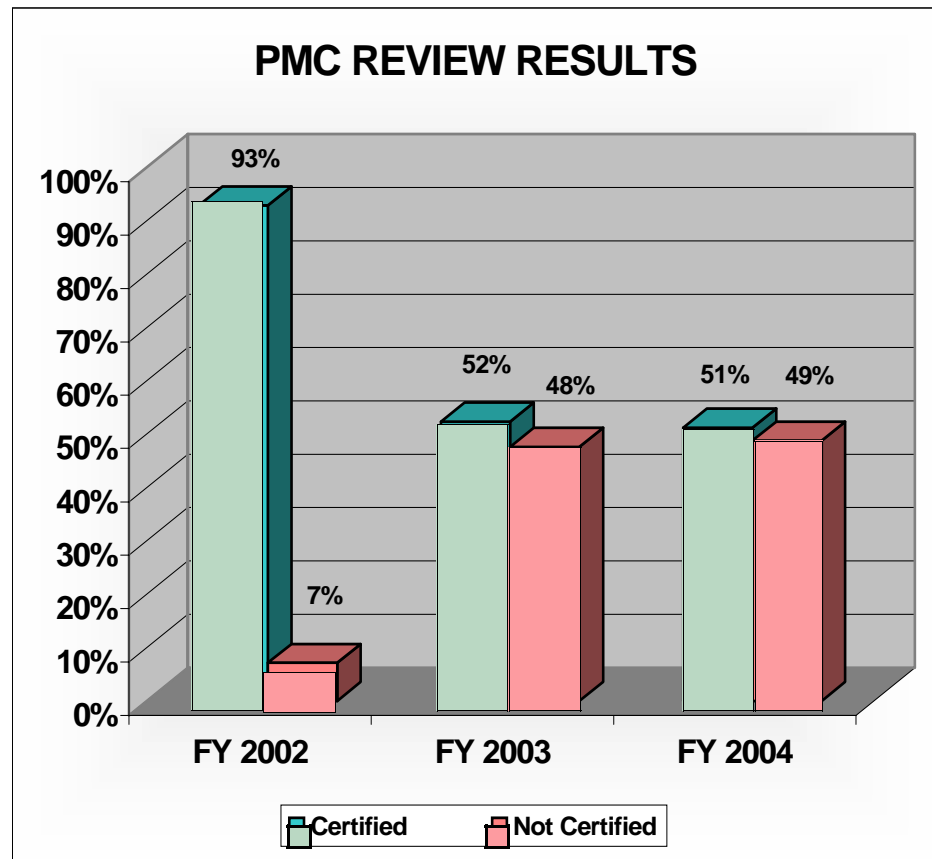
The measure not certified because of “Other” represents an accurate annual measure that was reported quarterly in error.

Past Trends — Certification Results

This is our third year of certifying MfR performance measures. The chart to the right shows the results of testing measures over a three-year period.

Departments and offices reviewed in FY 2002 (pilot programs) were selected on a volunteer basis and reported their MfR measures with a high degree of accuracy.

However, in the two subsequent years, only about half of the measures we tested could be rated as “Certified.”



Future Directions — Managing for Results

A recent Phoenix seminar, sponsored by the Association of Government Accountants (AGA), featured speaker Wilson S. Campbell of the Governmental Accounting Standards Board (GASB). Mr. Campbell, a Project Manager who was instrumental in developing the GASB Special Report *Reporting Performance Information: Suggested Criteria for Effective Communication*, touted Maricopa County’s Managing for Results program.

Mr. Campbell praised the MfR data-gathering, certification, and reporting process, and expressed optimism that the County could become one of the first entities to fulfill the MfR ideal by incorporating all 16 suggested criteria in reports to citizens.

Internal Audit is helping to improve the County’s MfR process by:

- Expanding our Citizen’s Report, with the help of a \$30,000 grant from the National Center for Civic Innovation
- Starting a Program Evaluation initiative
- Partnering with Arizona State University to explore and expand citizen involvement in reporting results to citizens

Certification Scope & Methodology

For each department reviewed, we judgmentally select three or more key measures if available, test the accuracy of the measures, determine the reliability of the procedures used to collect data, and report the results using one of three certification ratings:

Certification Definitions

Certified

Reported performance measurement is accurate (+/-5%)
And,
Adequate procedures are in place for collecting and reporting performance data.

Certified with Qualifications

Reported performance measurement is accurate (+/-5%)
But,
Adequate procedures are not in place for collecting and reporting performance data.

Not Certified

1) Actual performance is not within five percent of reported performance and/or the error rate of tested documents is greater than five percent

Or,

2) Actual performance measurement data could not be verified due to inadequate procedures or insufficient documentation. This rating is used when there is a deviation from the department's definition, preventing the auditor from accurately determining the performance measure result

Or,

3) Actual performance measurement data was accurately calculated but not consistently posted to the public database.

Summary Table—Certification Results

Department	Certified	Certified with Qualifications	Not Certified	Total
Equipment Services	5			5
Adult Probation	5			5
Library	1			1
Parks & Recreation	1	1	1	3
Chief Information Office	2		2	4
Animal Care Control	2		3	5
Superintendent of Schools	2		3	5
Facilities Management	2		2	4
Planning and Development			1	1
Materials Management			3	3
Correctional Health			5	5
Total	20	1	20	41

Department Report Cards

Equipment Services

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of fleet availability	✓		
2. Percent of total fleet replacement vehicles purchased	✓		
3. Percent preventive services due that were completed	✓		
4. Percent fuel cost savings from County procurement of gasoline compared to retail	✓		
5. Percent alternative fueled vehicles in County fleet	✓		

For more detail, see page 18

Adult Probation

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of probationers who successfully completed education/treatment classes operated by Adult Probation Department	✓		
2. Percent of probationers terminated from probation who successfully complete APD operated education/treatment classes and are not committed to the Department of Corrections	✓		
3. Percent of probationers performing required monthly service hours who are meeting or exceeding monthly obligations	✓		
4. Percent of probationers who successfully complete probation	✓		
5. Percent of probationers who are compliant paying restitution	✓		

For more detail, see page 21

Library

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of library users who report that they received the information in a timely manner	✓		

For more detail, see page 24

Parks & Recreation

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of park user satisfaction as related to facilities		✓	
2. Satisfaction rate of park users	✓		
3. Percent of satisfaction from permit evaluations			✓

For more detail, see page 25

Chief Information Office

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of customers satisfied with Budget and MfR Applications Development Service Request Outcome			✓
2. Percent of customers satisfied with Financial Applications Development Service Request Outcome			✓
3. Percent of customers satisfied with HR Applications Development Service Request Outcome	✓		
4. Percent of time CIO completes work orders to our customers' satisfaction and within our committed timeframes	✓		

For more detail, see page 27

Animal Care and Control

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of dog licenses issued within two weeks (after receipt of completed application)	✓		
2. Percent of Maricopa County cities and towns satisfied with field enforcement services			✓
3. Percent of animals humanely sheltered			✓
4. Percent of animals receiving spay/neuter surgeries			✓
5. Percent of sheltered dogs and cats adopted	✓		

For more detail, see page 30

Superintendent of Schools

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of Home School families who report good/excellent service on the annual survey			✓
2. Percent of Home School families who report good / excellent service on annual survey with the private / Home School information packet			✓
3. Percent of customers who report good/ excellent service on annual district survey	✓		
4. Percent of customers who report overall good/excellent service on annual small schools district support	✓		
5. Percent of customers who report overall good/excellent service on the elections satisfaction survey			✓

For more detail, see page 33

Facilities Management

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of maintenance work orders completed	✓		
2. Percent of space plans delivered			✓
3. Percent of major maintenance work completed on time and on budget			✓
4. Percent of cars parked to the number of spaces available to employees within a three block area of their work site	✓		

For more detail, see page 36

Planning & Development

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of One Stop Shop actions taken within One Stop Shop targets			✓

For more detail, see page 38

Materials Management

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of clients satisfied with procurement products provided			✓
2. Percent of clients satisfied with Graphic Communications manufactured			✓
3. Percent of clients satisfied with Procurement Consulting Services			✓

For more detail, see page 39

Correctional Health Services

Performance Measure Summary	Certified	Certified with Qualifications	Not Certified
1. Percent of inmates receiving an initial assessment by a dentist			✓
2. Percent of inmates who have a duplicate health record			✓
3. Percent of complete history & recommended physical exams completed within 14 days			✓
4. Percent of classified inmates who have had Continuity of Care events			✓
5. Percent of inmates receiving ordered medications to minimize patients' adverse health consequences			✓

For more detail, see page 41

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Detail Department Results

During our review, we validated MfR data by:

- Reviewing process controls
- Identifying data used to report performance figures
- Examining source data to determine accuracy of reported figures

Equipment Services

Summary

Our review of five Maricopa County Equipment Services (MCES) Key Results Measures, developed for the Managing for Results program, found that the department's data collection procedures are reliable and MCES accurately reports its Key Results Measures.

Key Measure Testing

NOTE: Because of the large amount of data available for validation, we selected our testing samples for all five measures from the second and third quarters of FY 2003.

Key Measure #1: Percent of fleet availability

Results: **Certified**

We validated data measurement figures by verifying MCES data used to report the quarterly figures and MCES data source. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	95 %	96 %	96 %	96 %	96 %
Actual	Not Tested	96 %	96 %	Not Tested	Not Tested

We tested Key Measures from the second and third quarters of 2003, and found MCES processes to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Key Measure #2: Percent of total fleet replacement vehicles purchased

Results: **Certified**

We validated measurement figures by verifying data MCES used to report quarterly figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	0 %	50 %	36 %	24%	112 %
Actual	Not Tested	50%	36%	Not Tested	Not Tested

Our review found MCES processes to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data. MCES exceeded the annual anticipated result of 99.5 percent for vehicle replacement. The annual result of 112% reflects replacement vehicles received in FY03 that were carryovers from FY 02.

Key Measure #3: Percent of preventive services due that were completed

Results: **Certified**

We validated measurement figures by verifying data MCES used to report quarterly figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	53 %	62 %	63 %	60 %	60 %
Actual	Not Tested	62 %	63 %	Not Tested	Not Tested

Our review found MCES processes to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Key Measure #4: Percent procurement fuel cost savings of gasoline compared to retail

Results: **Certified**

We validated measurement figures by verifying data MCES used to report quarterly figures. The following table shows figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	8 %	6 %	5 %	16 %	9 %
Actual	Not Tested	6 %	5 %	Not Tested	Not Tested

Our review found MCES processes to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Key Measure # 5: Percent alternative fuel vehicles in County fleet

Results: **Certified**

We validated measurement figures by verifying data MCES used to report quarterly figures. The following table shows figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 5	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	23 %	22 %	22 %	22 %	22 %
Actual	Not Tested	22 %	22 %	Not Tested	Not Tested

Our review found MCES processes to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Recommendation

None, for information only.

Adult Probation

Summary

Our review of five Adult Probation (APD) Key Results Measures, developed for the Managing for Results program, found all to be sufficiently and accurately reported. The department's data collection procedures are reliable and Adult Probation accurately reports its Key Results Measures.

Key Measure Testing

Key Measure #1: Percent of probationers who successfully completed education/treatment classes operated by the Adult Probation Department

Results: **Certified**

We validated data measurement figures by verifying APD sampling methodology, verifying data used to report the annual figure, and sampling APD source data to determine the accuracy of data inclusions or exclusion from the reported figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	54%	60%	54%	65%	59%
Actual	54%	60%	54%	65%	59%

Our review found APD sampling methodology to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Key Measure #2: Percent of probationers terminated from probation who successfully complete APD operated education/treatment classes and are not committed to the Department of Corrections

Results: **Certified**

This measure reports data annually. We validated the data measurement figures by verifying APD sampling methodology, verifying data used to report the annual figure, and sampling APD source data to determine the accuracy of data inclusions or exclusions from the reported figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	91%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	91%

Our review found the APD sampling methodology to be adequate and reported figures accurate. No exceptions were found in our sampled source data.

Key Measure #3: Percent of probationers performing required monthly service hours who are meeting or exceeding monthly obligations

Results: **Certified**

This measure reports data annually. We validated the data measurement figures by verifying APD sampling methodology, verifying data used to reporting the annual figure, and sampling APD source data. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	30%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	30%

Our review found APD sampling methodology to be adequate and reported figures to be accurate. No exceptions were noted in our sampled source data.

Key Measure #4: Percent of probationers who successfully complete probation

Results: **Certified**

Each quarter APD surveys Probation Officer records and compiles data on the number of probationers who have successfully completed all probation requirements. These may include some or all of the following: meetings with Probation Officers, education and treatment program attendance, drug and alcohol testing, obligatory school or work programs, and payment of court-ordered fine, fees, and restitution. We validated the

methodology for collection and compilation of data from Probation Officers and other sources.

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	59%	59%	59%	56%	58%
Actual	59%	59%	58%	57%	58%

Our review found APD sampling methodology to be adequate and reported figures to be accurate. No exceptions were found in our sampled source data.

Key Measure #5: Percent of probationers who are compliant paying restitution

Results: **Certified**

This measure reports data annually and is used to determine whether probationers are meeting court-order mandates for payments in connection with their sentences. We validated data measurement figures by verifying APD sampling methodology, verifying data used to report the annual figure, and sampling APD source data. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 5	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	65%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	65%

Our review found APD sampling methodology adequate and found accurate figures reported with no exceptions in our sampled source data.

Recommendation

None, for information only.

Library

Summary

During our review of one Library District key measure we found that it was “Certified”
The measure is a valid, accurate, and reliable indicator of performance.

Review Results

Key Measure #1: Percent of library users who report that they received the information in a timely manner

Results: **Certified**

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	98%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	98%

Recommendations

None, for information only.

Parks and Recreation

Summary

During our review of three Parks and Recreation Department key measures we found that one was “Certified,” one was “Certified with Qualifications,” and one was “Not Certified.” Inaccurate and inadequately documented performance measure data can negatively impact management’s ability to make informed decisions related to goals and operations. Parks and Recreation should address measure definition and identified reporting issues.

Review Results

Key Measure #1: Percent of park user satisfaction as related to facilities

Results: **Certified with Qualifications**

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Biennially	Reported Biennially	Reported Biennially	Reported Biennially	98%
Actual	Reported Biennially	Reported Biennially	Reported Biennially	Reported Biennially	98%

During our review, we found Parks and Recreation process controls to be adequate, however, measure definition does not align with reported results. MfR key performance results should accurately reflect measure definition. Parks and Recreation’s survey tool measures only “facilities cleanliness” and should be reported as such. During our review, Parks and Recreation initiated changes necessary for future certification on this measure.

● ————— ●

Key Measure #2: Satisfaction rate of park users

Results: **Certified**

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Biennially	Reported Biennially	Reported Biennially	Reported Biennially	91%
Actual	Reported Biennially	Reported Biennially	Reported Biennially	Reported Biennially	91%

We found adequate controls in place, accurate figures reported, and no exceptions.

Key Measure #3: Percent of satisfaction from permit evaluations

Results: **Not Certified**

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
Actual	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported

During our review we found that this performance measure has not been reported. MfR requires that measures be accurately reported. Parks and Recreation should plan and implement a means to report this measure's results. Parks and Recreation has initiated changes necessary for future certification of this measure.

Recommendations

Parks and Recreation should:

- A. Align definition and survey question for Key Measure #1.
- B. Plan and implement a means to report results of Key Measure #3.

Chief Information Office

Summary

During our review of four Chief Information Office (CIO) key measures, we found that two measures were “Certified” and two were “Not Certified.” The two key measures that could not be certified did not supply valid, accurate performance measure figures. The CIO should re-evaluate their FY 2004 MfR processes and procedures, maintain MfR documentation, and identify back up personnel for MfR tasks.

Review Results

Key Measure #1: Percent of customers satisfied with Budget and MfR applications development service request outcome

Results: **Not Certified**

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	Not Reported	Not Reported	Not Reported	100%
Actual	Not Reported	Not Reported	Not Reported	Not Reported	83%

We were unable to validate the FY 2003 annual results because summary survey documents did not support the reported result. Our computation identified a variance of 17 percent.

The survey data supplied was inaccurately calculated. Documentation of performance supported a satisfaction rate of 83 percent.

Key Measure #2: Percent of customers satisfied with Financial Applications Development Service Request Outcome

Results: **Not Certified**

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	80%	80%	80%	80%	Annually FY04
Actual	No Data	No Data	No Data	No Data	N/A

We were unable to validate four quarters of FY 2003 because the survey document did not support the reported results. A July 2002 survey was used to report 1st – 4th Quarter FY 2003 results.

During our review we did not find adequate controls in place to prevent July 2002 survey data from being inaccurately reported as FY 2003 data. The results of this measure were not accurately presented and therefore “Not Certified.” Measure #2 is now reported annually.

Key Measure #3: Percent of customers satisfied with HR Applications Development Service Request Outcome

Results: **Certified**

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	92%	92%	92%	92%	92%
Actual	Not Data	Not Data	Not Data	Not Data	91%

We validated FY 2003 annual results. During our review, we found adequate controls in place for collecting and reporting accurate performance measure results. The calculation variance on this measure was within a reasonable range and had a minor clerical error in reporting annual results as all four quarters of FY 2003. Because errors were minor we classified this measure “Certified.”

Key Measure #4: Percent of time CIO completes work orders to our customers’ satisfaction and within our committed timeframes

Results: **Certified**

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual	FY 04 Qtr 1
Reported	98%	99%	99%	95%	98%	96%
Actual	98%	99%	99%	95%	98%	96%

During our review we found adequate controls in place for collecting and reporting accurate performance measure results. There were no exceptions in our sampled data for this performance measure.

Recommendations

The CIO should:

- A.** Review and follow MfR process controls.
- B.** Establish controls for the current on-line survey tool to prevent changes to run-dates, survey questions, and results.
- C.** Develop written procedures for MfR positions, which include a review of reported results and retention of back-up documentation.
- D.** Train back-up personnel for MfR reporting.
- E.** Ensure current survey information is reported in correct time frame.

Animal Care and Control

Summary

Three out of five (60%) Animal Care and Control (AC&C) MfR measures tested were reported “Not Certified.” Without accurate and available performance measure data, the department cannot determine if objectives have been met. AC&C should develop written procedures for collecting, reporting, and validating key performance measures.

Key Measure #1: Percent of dog licenses issued within 2 weeks (after receipt of completed application)

Results: **Certified**

We validated quarterly figures by reviewing AC&C’s process controls, verifying data used to report the quarterly statistics, and sampling AC&C’s source data to determine the accuracy of data inclusions or exclusions from the reported figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	90%	92%	97%	Not Reported	N/A
Actual	Not Tested	Not Tested	97%	Not Reported	N/A

This measure represents the turn-around rate of licenses sent to customers from when the payment was received. Our review found adequate controls in place and accurate figures reported for the quarter tested. AC&C calculated all four quarters correctly, however, they only reported three of the four quarters on the EBC (County intranet site). We rate this measure as certified because adequate procedures were in place to collect and report the data and reported measures were accurate.

Key Measure #2: Percent of Maricopa County cities and towns satisfied with field enforcement services

Results: **Not Certified**

AC&C developed Intergovernmental Agreements (IGA’s) with approximately 15 cities to provide animal control field services to contracted municipalities and unincorporated areas of Maricopa County. Key Measure #2 assesses the satisfaction level with field enforcement services. AC&C’s reported responses were based on anecdotal telephone conversations with various IGA partners. AC&C does not maintain source

documentation such as a data collection methodology, survey tool, or consistent application of key satisfaction definitions to validate this measure.

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	100%	100%	100%	100%	N/A
Actual	No Data	No Data	No Data	No Data	N/A

Key Measure #3: Percent of animals humanely sheltered.

Results: **Not Certified**

Data does not support the percentages reported. No written procedures exist to ensure the accuracy and reliability of this measure. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	99%	98%	96%	98%	N/A
Actual	85%	82%	83%	79%	N/A

AC&C is charged with providing humane facilities and treatment for all animals housed so that pet guardians can adopt healthy, well-adjusted animals. The department measures humane sheltering by calculating the number of animals taken in through field services or over the counter, subtracting the animals that must be euthanized due to illness contracted in the kennel, and dividing by the total number of animals sheltered. Our review found the numbers reported by AC&C are inaccurate, as they exceed the acceptable tolerance range of +/- 5 percent.

Key Measure #4: Percent of animals receiving spay/neuter surgeries

Results: **Not Certified**

Data to support the reported measures was unavailable at the time of review. AC&C clinic staff did not consistently track all spay and neuter surgeries performed in the animal tracking program (Chameleon). AC&C did not report spay and neuter statistics for the 3rd and 4th quarters of FY 2003. At the time of review, AC&C clinic staff was preparing to manually load all spay and neuter surgeries from manually maintained files into their tracking system.

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	21%	23%	Not Reported	Not Reported	N/A
Actual	No Data	No Data	Not Reported	Not Reported	N/A

Our review found the AC&C spay and neuter statistics to be inaccurate due to a failure to report all four quarters in FY 2003. AC&C's calculation method is inconsistent with the measure's definition. Approximately 60 percent of impounded animals are already sterilized and animals that are euthanized are not sterilized. This fact is not reflected in the equation and accounts for the comparatively low reported 1st and 2nd quarter rates.

Key Measure #5: Percent of sheltered dogs and cats adopted

Results: **Certified**

This measure reports data quarterly and is used to determine how many AC&C animals are adopted from all three adoption facilities. We validated the data measurement figures by verifying AC&C sampling methodology, and sampling AC&C source data to determine the accuracy of data inclusions or exclusions from the reported figures. The following table shows the figures reported by the department and the accurate figures, as determined by our review of support documentation.

Measure # 5	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	36%	40%	Not Reported	31%	N/A
Actual	36%	37%	38%	30%	N/A

Our review found adequate controls in place and accurate figures reported. AC&C did not report 3rd quarter measurements on the County intranet site (EBC), although it did correctly calculate all four quarters. We therefore categorize this measurement as certified.

Recommendation

AC&C should:

- A. Develop written procedures for the collection, calculation, and reporting of all key performance measures.
- B. Develop appropriate controls for review, verification, and sign-off of reported key measures.

Superintendent of Schools

Summary

Our review of five key performance measures found controls in place, but also found some minor exceptions with reported results. Two of five measures were certified as accurate. The Superintendent of Schools (SOS) should conduct surveys timely and ensure results reflect measure definitions.

Key Measure #1: Percent of Home School families who report good/excellent service on the annual survey

Results: **Not Certified**

SOS used incorrect figures for the performance calculation, which deviated from the measurer definition. In addition, the annual survey is conducted in the following fiscal year and not during the 4th quarter of the reported fiscal year. The anticipated FY 03 annual result was 90%.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	89 %
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	70 %

Key Measure #2: Percent of Home School families who report good/excellent service on the annual survey with the private/Home School information packet

Results: **Not Certified**

Current survey did not properly address this new measure. A new survey will be utilized in FY 04.

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
Actual	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported

Key Measure #3: Percent of customers who report good/excellent service on annual district survey report

Results: **Certified**

During our review, we found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. The anticipated FY 03 annual result was 94%.

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	94%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	94%

Key Measure #4: Percent of customers who report overall good/excellent service on annual small schools district support

Results: **Certified**

During our review, we found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. The anticipated FY 03 annual result was 98%.

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	98%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	98%

Key Measure #5: Percent of customers who report overall good/excellent service on the elections satisfactions survey

Results: **Not Certified**

A survey instrument has not yet been developed for this measure. SOS has indicated that they are rethinking this measure. SOS personnel initially thought annual surveys would cover school districts having elections every quarter.

Measure # 5	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
Actual	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported

Recommendation

SOS should:

- A. Conduct annual surveys at the end of the fiscal year during the fourth quarter.
- B. Conduct quarterly surveys after each election.
- C. Ensure that results reflect measure definition.

Facilities Management

Summary

We reviewed four Facilities Management (FMD) key measures, and found two measures were rated “Certified” and two measures were rated “Not Certified.” Inaccurate and inadequately documented performance measure data can negatively impact management’s ability to make informed decisions related to goals and operations. FMD should address issues noted in measure definition and reporting frequency.

Review Results

Key Measure #1: Percent of maintenance work orders completed

Results: **Certified**

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual	FY 04 Qtr 1	FY 04 Qtr 2
Reported	95%	93%	97%	96%	98%	96%	95%
Actual	97%	96%	97%	97%	97%	96%	92%

Key Measure #2: Percent of space plans delivered

Results: **Not Certified**

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual	FY 04 Qtr 1	FY 04 Qtr 2
Reported	100%	100%	100%	100%	100%	100%	100%
Actual	No Data	No Data	No Data	No Data	No Data	No Data	No Data

We were unable to validate the reported quarterly data because:

- “Space Plan” is not adequately defined
- Documentation/data was not available to re-calculate quarterly reported figures

FMD is working with the Office of Management and Budget to change this measure to one measuring customer satisfaction with FMD’s work on departmental space planning.

Key Measure #3: Percent of major maintenance work completed on time and on budget

Results: **Not Certified**

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual	FY 04 Qtr 1	FY 04 Qtr 2
Reported	100%	100%	100%	60%	90%	100%	100%
Actual	No Data	No Data	No Data	No Data	89%	No Data	No Data

During our review, we found adequate controls in place and accurately reported annual figures. We were unable to verify quarterly reported data due to the lack of reliable quarterly budget figures. We recommend that this measure be reported annually.

Key Measure #4: Percent of cars parked to the number of spaces available to employees within a three block area of their work site

Results: **Certified**

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual	FY 04 Qtr 1	FY 04 Qtr 2
Reported	100%	100%	100%	100%	100%	100%	100%
Actual	Not Tested	Not Tested	100%	Not Tested	Not Tested	Not Tested	100%

To validate this measure, we tested data from 3rd quarter of FY 2003 and 2nd quarter of FY 2004. We found controls in place, accurate figures reported, and no exceptions in our sampled source data.

Recommendations

Facilities Management should:

- A. Re-define Measure #2 to address customer satisfaction with FMD's space planning effort.
- B. Change reporting frequency of measure #3 to annual instead of quarterly.

Planning and Development

Summary

Planning and Development's (P&D) complete data for its One Stop Shop Program Key Result Measure is not yet available. This is the only program key measure the department has established for the One Stop Shop, however, the measure does not appear to address P&D's success in meeting the One Stop Shop goal. Also, data gathering activities are cumbersome. P&D should reassess the Key Result Measure for the program.

Review Results

Key Measure #1: Percent of One Stop Shop actions taken within One Stop Shop targets

Results: **Not Certified**

Excluding the standard Administration and Information Technology programs, the One Stop Shop is P&D's only program with a defined key result measure. The department is still gathering data and developing reporting mechanisms to consolidate information needed for reporting this measure. However, this Key Results measure does not appear to address and accurately portray P&D's success in meeting the One Stop Shop purpose and goal.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
Actual	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported

Recommendation

P&D should review the One Stop Shop Key Result measure to ensure that the measure accurately addresses and reports the intended One Stop Shop purpose.

Materials Management

Summary

During our review of three Materials Management Department (MM) Key Measures we found that all three were “Not Certified.” The measures were not valid, were inaccurate, and were not reliable indicators of performance. MM should re-evaluate their survey questions for FY 2004 to collect more useful MfR information.

Review Results

Key Measure #1: Percent of clients satisfied with procurement products provided

Results: **Not Certified**

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	86%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	(See Below)

The reported performance measure was “Not Certified” because the percentage reported (86%) came from an annual survey administered and compiled by the Research and Reporting Department. The reported response was based on the general question of how satisfied or dissatisfied people were with how well MM fulfills its mission. The response does not directly relate to satisfaction with procurement products. The result from this question was used for both Key Measures #1 and #3.

Key Measure #2: Percent of clients satisfied with Graphic Communications manufactured

Results: **Not Certified**

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Not Reported	100%	Not Reported	86%	Not Reported
Actual	Not Reported	No Data	Not Reported	(See Below)	Not Reported

We were unable to certify the reported data because the second quarter result was based on the assumption that 100% of existing clients were satisfied *or they would not be using the service*. We found “Not Certified” - Inaccurate to be the appropriate designation for this measure. Fourth quarter reported results were again based on a general annual survey discussed under Key Measure #1. The use of this survey question does not provide a valid, accurate measure of percentage of clients satisfied with Graphic communications manufactured.

Key Measure #3: Percent of clients satisfied with procurement consulting services

Results: **Not Certified**

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	Reported Annually	Reported Annually	Reported Annually	Reported Annually	86%
Actual	Reported Annually	Reported Annually	Reported Annually	Reported Annually	(See Below)

The reported performance measure was “Not Certified” because the percentage reported (86%) came from an annual survey administered and compiled by the Research and Reporting Department. The reported response was based on the general question of how satisfied or dissatisfied people were with how well MM fulfills its mission. The response does not directly relate to satisfaction with procurement consulting products.

Recommendations

Materials Management should:

- A. Reevaluate their survey questions for FY03-04.
- B. Send a separate survey to ask questions pertaining to performance measures as defined in the strategic plan.
- C. Investigate utilizing the survey tool provided by the Chief Information Office for future surveys.

Correctional Health Services

Summary

The five key Correctional Health Services (CHS) performance measures tested received “Not Certified” ratings. Data was unavailable for review for three measures, and two measures were reported inaccurately. Without accurate and available performance measure data, a department cannot determine if it is meeting its objectives. CHS should develop written procedures for collecting, reporting, and validating key performance measures.

Review Results

Key Measure #1: Percent of inmates receiving an initial dental assessment by a dentist

Results: **Not Certified**

Available data does not support the percentages reported. The CHS individual responsible for reporting the measure recently left County employment. Written procedures exist, however, when the procedures were applied to available data the results did not fall within the acceptable range.

Measure # 1	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	9 %	10 %	9 %	9 %	9 %
Actual	5 %	6 %	10 %	31 %	13%

Key Measure #2: Percent of inmates who have a duplicate health record

Results: **Not Certified**

Data does not support the percentages reported. The CHS individual responsible for reporting the measure recently left County employment. No written procedures exist to ensure accuracy and reliability of measure.

Measure # 2	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	36 %	27 %	25 %	24 %	27 %
Actual	43 %	30 %	42 %	44 %	40 %

Key Measure #3: Percent of complete history & recommended physical exams completed by nurses and providers within 14 days

Results: **Not Certified**

Data to support the reported data was unavailable. Individual responsible for reporting the measure left County employment. No written procedures exist to ensure accuracy and reliability of measure.

Measure # 3	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	43%	37%	36%	33%	37%
Actual	No Data	No Data	No Data	No Data	No Data

Key Measure #4: Percent of classified inmates who have had Continuity of Care events

Results: **Not Certified**

Data to support the reported data was unavailable. Individual responsible for reporting the measure left County employment. No written procedures exist to ensure accuracy and reliability of measure.

Measure # 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	24 %	24 %	21 %	19 %	22 %
Actual	No Data	No Data	No Data	No Data	No Data

Key Measure #5: Percent of inmates receiving ordered medications to minimize patients' adverse health consequences

Results: **Not Certified**

Data to support the reported data was unavailable. Individual responsible for reporting the measure left County employment. No written procedures exist to ensure accuracy and reliability of measure.

Measure # 5	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY 03 Annual
Reported	100%	100%	100%	100%	100%
Actual	No Data	No Data	No Data	No Data	No Data

Source data was unavailable for three of the five reviewed measures. Source data for two of the reported measures led to different results. The reported measures are not reliable and management decisions based upon them may be inappropriate, especially where accreditation standards may be involved.

Recommendation

CHS should:

- A. Develop written procedures for the collection, calculation, and reporting of all key performance measures.
- B. Develop appropriate controls for review, verification, and sign-off of reported key measures.

Department Responses

Department Responses

Equipment Services

Recommendation

None, for information only.

Equipment Services - Response

Recommendation: None, no response required.

Adult Probation

Recommendation

None, for information only.

Adult Probation – Response

Recommendation: None, no response required.

Library

Recommendations

None, for information only

Library – Response

Recommendation: None, no response required.

Parks and Recreations

Recommendations

Parks and Recreation should:

- A. Align definition and survey question for Key Measure #1.
- B. Plan and implement a means to report results of Key Measure #3.

Parks and Recreations – Response

Issue:

Park User Satisfaction as related to Facilities was Certified with Qualifications. Measure definition did not align with reported results.

Response: Concur.

Recommendation A: Align definition and survey question for Key Measure #1.

Response: Concur - Completed. We were selecting a limited survey response for this measure. We returned to the raw data and analyzed the responses to all facility questions and have updated our results for both the 2001 and 2003 survey results. We are now in compliance with Audit's recommendation.

Target Completion Date: May 20, 2004

Benefits/Costs: There were no costs to correct this information. We have a more accurate measure of our customers' satisfaction as related to all park facilities and amenities.

Issue:

Percent of satisfaction from permit evaluations was not certified. During the review audit found that no information for this measure has been gathered or reported. Parks and Recreation should plan and implement a means to report this measure's results.

Response: Concur.

Recommendation B: Plan and implement a means to gather and report results of Key Measure #3.

Response: Concur – In Process. The department is taking steps to implement a survey gathering process to solicit feedback on satisfaction with permit evaluations.

Target Completion Date: September 15, 2004

Benefits/Costs: There will be a cost to implement this recommendation. We are looking to establish a postage-paid response card for customers who complete special use permits and reserve ramadas.

Chief Information Office

Recommendations

The CIO should:

- A. Review and follow MfR process controls
- B. Establish controls for the current on-line survey tool to prevent changes to run-dates, survey questions, and results.
- C. Develop written procedures for MfR positions, which include a review of reported results and retention of back-up documentation.
- D. Train back-up personnel for MfR reporting.
- E. Ensure current survey information is reported in correct time frame

Office of the Chief Information Officer – Response

Issue: Key Measure #1 – Percent of customers satisfied with Budget and MfR Applications development service request outcome – was not certified. Internal Audit was unable to validate FY2003 annual results because summary survey documents did not support the reported result; the variance was 17%. Further, it was found that the survey data supplied was inaccurately calculated; documentation supported a satisfaction rate of 83%.

Issue: Key Measure #2 – Percent of customers satisfied with Financial Applications development service request outcome – was not certified. Internal Audit was unable to validate four quarters of FY2003 because a July 2002 survey was erroneously used to report results. Further, it was found that inadequate controls were in place to have prevented the July 2002 survey data from being inaccurately reported.

Response: Concur with both Issues #1 and #2. The Department's staff responsible for MfR reporting changed three times within recent months. Department leadership has changed twice and is in the process of changing again. Processes surrounding the annual client satisfaction survey for the applications mentioned above were not well documented. It is not clear to current OCIO staff how training was conducted for the managers now responsible for reporting the annual metrics.

Internal Audit Recommendations and Response.

Recommendation A: Review and follow MfR process controls.

Response: Concur. The MfR process will be reviewed by all OCIO managers prior to the end of the month to ensure that each understands how the process works.

Target Completion Date: June 30, 2004

Recommendation B: Establish controls for the current on-line survey tool to prevent changes to run-dates, survey questions, and results.

Response: Although we concur, unfortunately, the on-line survey tool does not allow for tight control to be established. If a survey recipient with sufficient technical skills chose to manipulate the tool to take the survey multiple times, it could be done. The same lack of control exists in a paper survey. If someone cared enough to take a survey more than once, it is possible that it could be done even with a fixed number of survey instruments as is the case here. In that there is no evidence to suggest that a recipient in this particular client satisfaction survey would be motivated to take a survey more than once, we believe that the survey tool as it exists continues to serve us well.

Target Completion Date: Not applicable

Recommendation C:

Develop written procedures for MfR positions, which include a review of reported results and retention of back-up documentation.

Response: Concur. To ensure continuity in reporting, department managers are being asked to meet with staff and document, in writing, current steps to collect MfR metrics for OCIO, including but not limited to key measures.

Target Completion Date: July 30, 2004

Recommendation D:

Train back-up personnel for MfR reporting.

Response:

Concur. As with response to Recommendation C above, managers are being asked to select and train others on the tasks associated with collecting and reporting MfR metrics.

Target Completion Date: July 30, 2004

Recommendation E:

Ensure current survey information is reported in correct time frame.

Response:

Concur. Every effort has been and will continue to be made to ensure that current survey information is reported in the correct timeframe. Recommendation E relates to an error made (see Issue #2 above). Following through on the above recommendations is expected to ensure compliance with both timeliness and accuracy.

Target Completion Date: July 30, 2004

Benefits/Costs: Not applicable

Animal Control

Recommendation

AC&C should:

- A. Develop written procedures for the collection, calculation, and reporting of all key performance measures.
- B. Develop appropriate controls for review, verification, and sign-off of reported key measures.

Animal Control – Response

Issue: Performance Measure Certification

Three out of five (60%) AC&C MFR measures tested were reported, “not certified” Without accurate and available performance measure data, and the department cannot determine if objectives have been met. AC&C should develop written procedures for collecting, reporting, and validating key performance measures.

Response: Concur

The entire MFR structure has been updated and changed. Activities to accommodate the services performed have produced a new family of measures that are better able to be collected and will accurately reflect the department’s accomplishments

Recommendation A: Develop written procedures for the collection, calculation and reporting of all key performance measures.

Response: Concur – in progress

AC&C has developed an updated MFR structure under the direction of the Office of Management and Budget. New performance measures have been incorporated into the updated activities. These measures will have written procedures developed for collection, reporting and validation.

Target Completion Date: 12/31/2004

Benefits/Costs: Correct and Verifiable measurements to support department activities.

Recommendation B: Develop appropriate controls for review, verification, and sign-off of reported key measures

Response: Concur – in process

A Management for Results coordinator has been appointed and controls for review, verification and sign-off are being developed.

Superintendent of Schools

Recommendation

- A. Conduct annual surveys at the end of the fiscal year during the fourth quarter.
- B. Conduct quarterly surveys after each election.
- C. Ensure that results reflect measure definition.

Superintendent of Schools - Response

Our review of five key measures found controls in place but some minor exceptions with results. Two of five measures were certified as accurate. SOS should conduct surveys timely and ensure results reflect measure definition.

Response: Concur Revisions made to our Strategic Plan during the 2002 MFR revision process prevented certification of all measures. During the revision process, our key performance measures were modified and new ones were developed to ensure the results reflected strategic data that would be useful in the department's decision making. Since our department conducted satisfaction surveys prior to the MFR revisions, the survey results did not reflect the revised measure definitions. We concur that the timing of the surveys was inaccurate; therefore we have rescheduled the surveys to the fourth quarter to ensure proper reporting of results.

Recommendation A: Conduct annual surveys at the end of the fiscal year during the fourth quarter.

Response: Concur – in process. The annual surveys have been rescheduled to the fourth quarter of the fiscal year.

Target Completion Date: Completed

Benefits/Costs: Proper reporting of performance measure results.

Recommendation B: Conduct quarterly surveys after each election.

Response: Concur – completed. We conducted the first elections' surveys immediately after the November 2003 special school district elections.

Target Completion Date: Completed

Benefits/Costs: Proper reporting of performance measure results.

Recommendation C: Ensure that results reflect measure definition.

Response: Concur – completed. We have revised the survey instruments to ensure that results reflect measure definition.

Target Completion Date: Completed

Benefits/Costs: Accurate reporting of results.

Facilities Management

Recommendations

Facilities Management should:

- A. Re-define Measure #2 to address customer satisfaction with FMD's space planning effort.
- B. Change reporting frequency of measure #3 to annual instead of quarterly.

Facilities Management – Response

Recommendation A: Re-define measure #2 to address customer satisfaction with FMD's space planning effort.

Response: Concur – in process. FMD is in the process of proposing numerous changes to the department's MFR plan necessitated by the reorganization within the CFD Division and additional changes that are expected to result from the ongoing staffing and benchmarking study of the Operations and Maintenance Division.

Target Completion Date: December 31, 2004

Benefits/Costs: Better accountability in measuring MFR goals

Recommendation B: Change reporting frequency of measure #3 to annually instead of quarterly.

Response: Concur – in process. FMD is in the process of proposing numerous changes to the department's MFR plan necessitated by the reorganization within the CFD Division and additional changes that are expected to result from the ongoing staffing and benchmarking study of the Operations and Maintenance Division.

Target Completion Date: December 31, 2004

Benefits/Costs: Better accountability in measuring MFR goals.

Planning and Development

Recommendation

P&D should review the One Stop Shop Key Result measure to ensure that the measure accurately addresses and reports the intended One Stop Shop purpose.

Planning & Development - Response

The department's One Stop Shop Program Key Result Measure does not appear to address the department's success in meeting the One Stop Shop goal. Also, data gathering activities are cumbersome.

Response: Partially concur.

Data for our One Stop Shop Program Key Result Measure reports on 6 of the 7 measures that make up the Key Result. Currently development and implementation of a workflow module for the permitting application is underway. This module will integrate the data capture and reporting of the 7th measure. Data on the other 6 measures had been captured but had not been posted on the EBC. This was corrected during the input of the 3rd quarter results. We have taken action to ensure reporting will be consistent. We do feel this measure addresses and portrays our purpose in meeting the One Stop Shop goal established.

Recommendation:

P&D should review the One Stop Shop Key Result measure to ensure that the measure accurately addresses and reports the intended One Stop Shop purpose.

Response: Partially concur.

Data gathering activities are being evaluated and a new tool, the Workflow module in Permits Plus, is being developed to more effectively capture reporting data. The department does not concur that the measure is inaccurate. The department believes that the measure can be used to determine overall success in meeting One Stop Shop goals.

Target Completion Date: October 1, 2004 (Phase 1 implementation)

Benefits/Costs: The department will be able to effectively measure overall success in meeting One Stop Shop goals.

Materials Management

Recommendations

Materials Management should:

- A. Reevaluate their survey questions for FY03-04.
- B. Send a separate survey to ask questions pertaining to performance measures as defined in the strategic plan.
- C. Investigate utilizing the survey tool provided by the Office of the Chief Information Officer (OCIO) for future surveys.

Materials Management – Response

Issue #1 - During our review of three Materials Management Department (MM) Key Measures we found that all three were “Not Certifiable.” The measures were not valid, were inaccurate and were not reliable indicators of performance.

Response: Concur. The Internal Service survey issued by Research and Reporting does not accurately measure customer satisfaction with the services provided by the Department of Materials Management. Materials Management agrees with Internal Audit’s recommendation of developing survey questions based on the department’s strategic plan and issuing the instrument using the survey tool offered by the Office of the CIO. As stated in this response, that was the survey method used in FY 2002 but later discontinued due to this method not being recognized as a valid measurement tool. We would appreciate Internal Audit’s review of the attached survey, which currently resides on the CIO’s site, to determine if it meets the criteria necessary for measurement certification.

Recommendation A: Re-evaluate their survey questions for FY 2004 and 2005.

Response: Concur – Completed. A revised survey with updated questions was developed in May of 2003 as part of Materials Management’s gainsharing proposal. That survey was input into the CIO’s survey application where it still resides today. A copy of this revised survey was provided in the backup materials provided to Internal Audit during their performance Measure Certification review. A copy of that survey is attached to and made a part of this response.

Target Completion Date: Completed.

Benefit/Costs: Accurate measurement of satisfaction using survey questions focused on the customer satisfaction component of Materials Management’s strategic plan.

Recommendation B: Send a separate survey to ask questions pertaining to performance measures as defined in the strategic plan.

Response: Concur – Implementation currently not approved. A separate survey was issued in FY 2002 with specific questions designed to measure satisfaction. That

information was used to report satisfaction for that year. This practice was discontinued as a result of an attempt to implement a gainsharing program when Materials Management was informed that this type of reporting would not be recognized as valid. Materials Management was informed that only survey's conducted by Research and Reporting would be considered valid. Funding for offsetting the cost of MfR related activities has never provided.

Target Completion Date: None. This survey method is not recognized as valid.

Benefit/Costs: Accurate measurement of satisfaction using survey questions focused on the customer satisfaction component of Materials Management's strategic plan.

Recommendation C: Investigate utilizing the survey tool provided by the Office of the Chief Information Officer (OCIO) for future surveys.

Response: Concur – Implementation currently not approved. This tool was used during the 2002 survey process. That survey, along with an updated survey intended for uses the following year, can be found on the OCIO survey tool site. As stated in the response to Recommendation B, the use of this tool was discontinued as the result of Materials Management's efforts to implement a gainsharing program which stated this tool would be used to measure program success or failure. At that time Materials Management was informed that results for this survey method would not be considered valid. Only survey results obtained from survey's conducted by Research and Reporting would be considered valid results. Upon learning this, Materials Management discontinued the use of the OCIO tool.

Target Completion Date: None.

Benefit/Costs: Accurate measurement of satisfaction using survey questions focused on the customer satisfaction component of Materials Management's strategic plan

Correctional Health Services

Recommendation

CHS should:

- A. Develop written procedures for the collection, calculation, and reporting of all key performance measures.
- B. Develop appropriate controls for review, verification, and sign-off of **reported** key measures.

Correctional Health Services – Response

Summary

The five key performance measures tested received ratings less than satisfactory. Data was unavailable for review for three measures and two measures were reported inaccurately.

Response: Concur

Recommendation A: Develop written procedures for the collection, calculation, and reporting of all CHS key performance measures.

Response: Currently this data is now tracked through Managing for Results (MfR) data starting with November 2003. In coordination with OMB our MfR plan was completely rewritten during the period Sep-Dec 2003, and new PAS and Performance Measures created. A large majority of this data is tracked manually. Additionally, the employee who was responsible for tracking and reporting this data left County service in August, and the new person responsible not brought on until October 2003. Written procedures are now in draft form and will be added to the CHS Administrative Policies when reviewed and approved. Estimated time frame for finalization is two weeks.

Target Completion Date: Currently completing on a monthly basis and will be reported quarterly, starting with 4th quarter (July 1). Procedures will be finalized and distributed by February 1, 2004.

Benefits/Costs: Allows CHS to track required data for NCCHC accreditation, as well as MfR strategic plan.

Recommendation B: Develop appropriate controls for review, verification, and signoff of reported key measures.

Response: Concur. Before inputting data to the quarterly MfR report, the Associate Director currently reviews and verifies data. The Associate Director signs off on data if questions do not arise.

Target Completion Date: Currently completing will be reported on a quarterly basis, starting with quarter 4, FY 2004.



Maricopa County Internal Audit

*301 W. Jefferson, Suite 1090
Phoenix, AZ 85003 ~ 2148*

Telephone: 602 ~ 506 ~ 1585
Facsimile: 602 ~ 506 ~ 8957
E-mail: jsimpson@maricopa.gov

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